

ABSTRACT

The Influences of The Internal Audit Concered to The Saving Effectiveness Process

The objectives of this research is to find the influence of the internal audit concered to the saving effectiveness process. Internal audit and the saving effectiveness process was object of this research. Internal audit known as an independent variable (x), and the saving effectiveness process as a dependent variable (y) at PT. Bank Rakyat Indonesia (Persero) Cabang Cikampek. The indicator that used to measure the internal audit was based an professional standard of internal audit, Hiro Tugiman (1995). And the indicator of the saving effectiveness process was reffered to internal audit bank, Tjukria (1999)

Analytical descriptive method of research was the research methodology that used in research with surveys approach. Research focus on pengawas internal cabang (PIC) and employee who interrelated with the saving.data were collected through questionnaire, interview, and also literaturesstudy respondents were sellected by independent variable of sensus and random sampling for dependent variable. Where as, Rank Spearman was used to hypothesis test.

The result indicate that the application of internal audit and internal control was effectively used and it appropriate with standard. Also, there was significant influence between the internal audit and the saving effetiveness process, with $n = 6$ and alpha 5%.

Key words : Internal Audit, The Saving Effectiveness Process